



FEATURES OF IMPROVING THE TAX ADMINISTRATION OF MAJOR TAXPAYERS

Sh. Jumaev

Tashkent State University of Economics

mustaqil tadqiqotchisi (PhD)

Annotation:

Ensuring the necessary level of tax and other compulsory payment collection in the Republic of Uzbekistan, There is a special emphasis on improving the provision of service-technical services based on cooperation in organizing large-scale taxpayer activities, implementing taxpayer tax administration, and fulfilling tax obligations. On December 28, 2018, the President of the Republic of Uzbekistan, Sh.M. Miriam, In his Address to the Assembly, he said: "It is not tax evasion, it should be interested in paying it on time. The new edition of the Solidarity Code should include encouraging honest, honest taxpayers who are the pillars of the country's development and punishing those who operate in secret. By reducing the tax burden, it is necessary to introduce the same fair tax regime for all, gradually abolishing tax credits." ¹

Keywords: tax, budget, tax administration, large taxpayers, tax security, tax burden, tax rate, tax revenues, tax deductions.

Introduction:

The tax administration process has its own composition and structure, covering a variety of activities (legal, economic, social, cultural). How effectively the tax system works will often depend on the effective organization and implementation of tax administration. Tax administration makes up the most important element of tax management. It is noteworthy that the concept of tax administration has come in as a modern concept synonym for the concept of organizing and managing the tax process.

There is a special emphasis on fundamentally improving the provision of service-technical services in the Republic of Uzbekistan on the basis of cooperation in organizing major taxpayer activities, implementing their tax administration, and fulfilling their tax obligations.

It is very important to improve their tax administration because of the high fiscal significance of large taxpayers in the U.S. tax system and the high role of the funds paid to the budget by the taxpayers in the overall budget.

2. Adabiyotlar sharhi

In scientific research, the issue of large-scale taxpayer tax administration is being studied as a comprehensive research direction.

¹ <https://uza.uz/posts/58047> - 2018 йил 28 декабрдаги Ўзбекистон Республикаси Президенти Ш.М.Мирзиёвнинг Олий Мажлисига Мурожаатномаси



In particular, the achievements and disadvantages achieved by Australian scientists Z. Akhand and P. Grob [1,2] in the implementation of a system for controlling the management of large taxpayers in developing countries by specialized departments were studied. The research by M. Ahmed [3] presents the Pakistani experience regarding large taxpayer tax administration. Russian scientists S.Pepelyaev [4,5] research highlighted legal and functional shortcomings in the activities of tax authorities, with a special emphasis on the legality of these processes and the effectiveness of network management. At the same time, research on the tax administration of large taxpayers has expanded, and researchers such as A.Karataev [6,7], G.Ayt Khojina [8], M.Belugina [9], L.Strukova [10] have scientifically studied the characteristics of large taxpayers. In particular, in researches of L.Goncharenko [11] he studied the problems of using transferable prices of large taxpayers, K.Novosyolov [12] and L.Koroleva [13] scientifically established the importance of introducing a consolidated separate taxpayer structure.

3. Research Methodology

The article used logical methods and modeling methods, analysis and synthesis, regulatory approach, systematic and comparative analysis, statistical analysis methods.

4. Analysis and Analysis of Results

One of the most important pillars of tax policy in the new U.S. is the use of tax administration as separate tax regimes for taxpayer companies, which have played a major role in our national economy and in shaping the income of state budgets. There are a number of reasons for this. First, the activities of business entities, their production capacity, and their contribution to the country's wealth will not be the same, as evidenced by their deep economic division. While there is a unified approach to taxation principles toward taxpayers, maintaining tax policy (administration) over the size of taxpayers has paid off in world practice. Second, the manufacturing technology of large-scale enterprises and the structure of their turnover of goods (services and jobs) will be much more complex, and it is useful to apply a separate tax regime to them, taking into account them. Third, within any acquired national economy, economic policy is pursued, grouping enterprises based on their scope, and their economic well-being will be assessed and their fiscal well-being will also be determined. It prohibits analyzing taxpayers' fiscal well-being within individual groups and implementing the appropriate tax policy. It shows that large-scale taxation of taxpayers prohibits individual tax administrations in different directions.

The tax administration for large taxpayers in the U.S. tax system was specifically set out in the PF-5116 Order of the President of the Republic of Uzbekistan on July 18, 2017, "On measures to improve tax administration and improve the collection of taxes and other compulsory payments." In conjunction with the important problems of the new U.S. tax system, this decree outlined important approaches to fundamentally improving tax administration in the national tax system. According to him, "to fundamentally improve the order and methodology of organizing tax administration and supervision, to further reduce the tax burden of business entities and individuals, to combine taxes and other compulsory payments with the same taxation objects, to establish an additional criterion (the limit amount of taxation), and to the company where this amount has increased, While maintaining the



status of a small business entity, priority tasks such as setting additional tax liabilities, setting criteria for incorporating business entities into the category of "large taxpayers" were set, and a separate tax administration was established against taxpayers within the category of large taxpayers, as well as the formation of its legal foundations.

On July 12, 2019, the Ministry of Justice of the Republic of Uzbekistan approved the "Regulations on the Elimination of All Forms of Discrimination against Legal Entities in the Category of Large Taxpayers." It sets criteria for inclusion in the category of large taxpayers with the status of a legal entity.

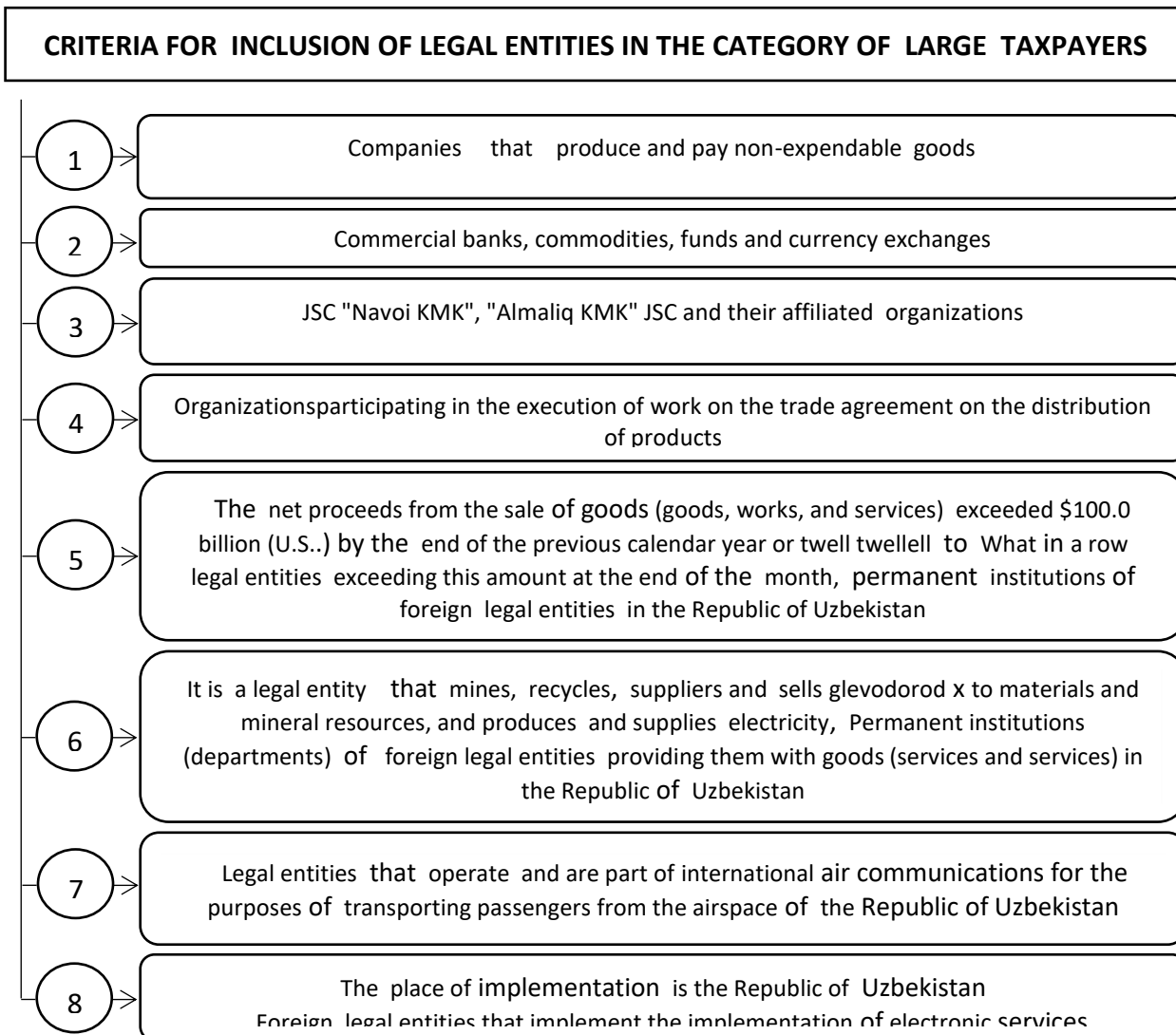


Figure 1. Criteria for incorporating legal entities into the category of large taxpayers.²

² "Yuridik shahslarni yirik soliq tʻylovchilar toifasiga kiritishning mesonlarini belgilash tʻygrisidagi nizom" asosida muallif tomonidan tuzilgan.



Resolution PQ-3802 of June 26, 2018 concerning measures taken by the President of the Republic of Uzbekistan to improve the performance of public service organs also outlines priority tasks related to tax administration carried out by public service agencies related to large taxpayers in our country's tax system. For more information, please contact the Treasurer's Office by writing to the address noted above or by telephoning (718) 560 - 7500 .

The institutional structure, which is part of the State Tax Committee of the Republic of Uzbekistan, the Intergovernmental Tax Inspectorate for major taxpayers, has been established, and it has been tasked with implementing the tax administration of large taxpayers, regardless of their location or activities. It outlines issues of regulating the activities of large taxpayers of the Interregional Tax Inspectorate for Major Taxpayers and "is tasked with the implementation of large taxpayer tax administration, regardless of location or activities it carries out." ³

As the main tasks of this inspectorate: "To organize a large taxpayer account and ensure that the taxes and other compulsory payments referred to in the tax laws are fully deducted from them, to establish tax control over compliance with tax laws in the activities of large taxpayers, and to provide service-technical services to large taxpayers in cooperation to comply with their tax obligations To assist individuals desiring to benefit the worldwide work of Jehovah's Witnesses through some form of charitable giving, a brochure entitled Charitable Planning to Benefit Kingdom Service Worldwide has been prepared.

Unless otherwise indicated, Scripture quotations are from the modern-day New World Transliteration of the Holy Scriptures., published by Jehovah's Witnesses. And as a result, Bank Accounts: Bank accounts, certificates of deposit, or individual retirement accounts set up as a trust or made payable on death to an entity used by Jehovah's Witnesses in accord with local bank requirements.

For more information, please contact the Treasurer's Office by writing to the address noted above or by telephoning (718) 560 - 7500. including notification through the taxpayer's personal cabinet. Today, however, appropriate decision-making by the Tax Committee for the transition to a large category of taxpayers constitutes complex processes. Additionally, at the end of the year, the decision of the Tax Committee should be approved no later than a month before the start of the next tax period.

5. Conclusions and Suggestions:

Taxation of taxpayers based on taxation procedures, principles, tax mechanisms, and tax policy divides them into different categories is becoming a priority in U.S. tax policy. From the strategies and tactics of state tax policy, individual tax administration will be improved against certain groups of taxpayers. This will depend on how much taxation is applied to the principle of fairness.

As a result of the foregoing, it is intended to implement the following proposals related to improving the tax administration of large taxpayers and addressing existing problems:

³ "Ўйрик Soliq t'lovchilar b'ychicha xududlararo davlat solik inspectionsi t'grizida **Hisom**".



1. Regulation approved by the Ministry of Justice of the Republic of Uzbekistan on July 12, 2019 with the resolution "Confirmation of the Regulations on the Elimination of All Forms of Discrimination against Legal Entities in the Category of Large Taxpayers":

- (v) in accordance with the requirements of the Decree of the President of the Republic of Uzbekistan no. 4629 of March 6, 2020 on measures to reform the state-owned enterprise "Navoi Mining and Metallurgical Combinat" and the PF-6319 decrees "On measures to further stimulate geological research and improve the taxation of land users", "Precious metals and stones, as well as non-negligate, black and colored metal change in the edition of "Legal Entities engaged in the extraction of ore";

(e) In accordance with Article 36 of the Solidarity Code, any division is understood when it comes to a permanent institution, "permanent institutions of foreign legal entities in the Republic of Uzbekistan who mine, recycle, supplier and sell hydrocarbons and sell and supply electricity, as well as foreign legal entities that supply them goods (services and services). From this, automobiles are invited to change the edition of the "Except for Gas Stations."

Unless otherwise indicated, Scripture quotations are from the modern-day New World Transliteration of the Holy Scriptures., published by Jehovah's Witnesses.

- The list of large taxpayers applicable to the requirements of Section 7 of the Decree is intended to be approved annually at the order of the Chairman of the Tax Committee of the Ministry of Economic and Finance of the Republic of Uzbekistan less than a month before the start of the next tax period.

To assist individuals desiring to benefit the worldwide work of Jehovah's Witnesses through some form of charitable giving, a brochure entitled Charitable Planning to Benefit Kingdom Service Worldwide has been prepared. invited. In this case, the provision of a regulatory and legal document in terminology will accelerate the exchange of documents and provide convenience for enterprises.

Adabiyotlar ro'yxati:

1. Grob P. Tax governance and justified trust [online] // Taxation in Australia. 2017. Vol. 52, No. 5. P. 261–265.
2. Ahmed M.A. Pakistan: wither tax reforms– the case of large taxpayers' unit, Islamabad // Journal of Tax Reform. 2018. Vol. 4, No. 3. P. 202–222.
3. Pepeliaev S. Struktura taxskoi sluzhba: vremya correct the situation // Ekonomika i zhizn'. 2004. № 12.
4. Karataev A.S. Tax policy of the state in relation to the largest shih taxpayers // Innovative development of the economy. 2011. № 2. pp. 23–32.
5. Aitkhozhina G.S. Features of planning of field tax inspections of the largest taxpayers // Vestnik Omskского universiteta. Series: Economics. 2011. No 1.S. 190–192.
6. Belugina M.V. Tax administration of the largest taxpayers: problems, ways of perfection // Innovative development of the economy. 2015. № 5 (29). pp. 27–30.
- 7 Strukova L.A. Problems of tax administration of the largest on logoplatelshchiki // Actualscience. 2016. Vol. 2, No. 11. pp. 269–271.



8. Goncharenko L.I., Vishnevskaya N.G. Tax control over the application of transfer prices by the largest taxpayers: are changes in the rules relevant? *Economics. Taxes. Right.* 2015. № 2. pp. 112–119.
9. Novoselov K.V. Consolidated groups of taxpayers. Who are they? *Tax policy and practice.* 2012. № 1. pp. 34–39.
10. Koroleva L.P. The role of a consolidated group of taxpayers in ensuring an innovative breakthrough: to be or not to be // *Journal of Tax Reform.* 2015. Vol. 1, No. 2-3. pp. 177–193.
11. Жумаев Ш. Йирик солиқ тўловчиларга оид солиқ маъмурчилигини такомиллаштириш масалалари: и. ф. д (PhD) илмий даражасини олиш учун ёзилган дисс. автореферати. – Тошкент, 2023
12. Ўзбекистон Республикаси Солиқ кодекси- Тошкент: Гафур Ғулом нашриёт уйи 2020.- 640 б.
13. Нормурзаев У. (2022). Ҳукуматимиз томонидан солиқ маъмурчилиги бўйича 2018-2022 йилларда амалга оширилган солиқ ислохотлари натижалари. *Иқтисодиёт ва инновацион технологиялар*, 10(5), 325–330. https://doi.org/10.55439/EIT/vol10_iss5/a35
14. Normurzaev U. (2021). Analysis of the effectiveness of tax benefits and preferences in supporting certain sectors in order to further increase investment attractiveness in Uzbekistan. *Economics and Education*, (6), 82–86. extracted from <https://cedr.tsue.uz/index.php/journal/article/view/285>
15. Normurzaev U. (2021). Ways to effectively use tax incentives to support entrepreneurs. *Economics and Innovative Technologies*, (4), 355–362. extracted from https://inlibrary.uz/index.php/economics_and_innovative/article/view/11954.